		FOR OHF USE					

LL1

2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0042481

Facility Name: ASPEN RIDGE CARE CENTRE

Address: 2530 NORTH MONROE STREET (Number) DECATUR (City) 62526 (Zip Code)

County: MACON

Telephone Number: (847) 875-0920 **Fax #** (847) 876-9351

IDPA ID Number: 36-4121314

Date of Initial License for Current Owners: 02/01/97

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: BOB KAGDA **Telephone Number:** (847) 675-3585

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2002 to 12/31/2002 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) SHAEL BELLOWS
(Title) MANAGEMENT CONSULTANT

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT) (Date)
(Print Name and Title) BOB KAGDA, PARTNER
(Firm Name & Address) KRUPNICK BOKOR KAGDA & BROOKS, LTD, 3750 W DEVON AVE, LINCOLNWOOD, IL 60712-1124
(Telephone) (847) 675-3585 Fax # (847) 675-5777

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	204	Skilled (SNF)	204	74,460	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	204	TOTALS	204	74,460	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	9,925	1,427	9,870	21,222	8
9	SNF/PED					9
10	ICF	35,607	5,127	3,753	44,487	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	45,532	6,554	13,623	65,709	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.25%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 02/01/97

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 02/01/97 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 51 and days of care provided 8,105

Medicare Intermediary MUTUAL OF OMAHA

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2002 Fiscal Year: 12/31/2002

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	239,946	32,968	12,876	285,790		285,790	1,784	287,574			1
2	Food Purchase		264,150		264,150		264,150	(1,519)	262,631			2
3	Housekeeping	253,625	32,076		285,701		285,701	1,856	287,557			3
4	Laundry	94,549	16,513	599	111,661		111,661	3,032	114,693			4
5	Heat and Other Utilities			166,577	166,577		166,577		166,577			5
6	Maintenance	71,224	41,062	44,796	157,082		157,082	2,600	159,682			6
7	Other (specify):* STORAGE			13,893	13,893		13,893		13,893			7
8	**TOTAL General Services**	659,344	386,769	238,741	1,284,854		1,284,854	7,753	1,292,607			8
	B. Health Care and Programs											
9	Medical Director			38,400	38,400		38,400		38,400			9
10	Nursing and Medical Records	2,097,438	117,094	19,735	2,234,267		2,234,267	14,343	2,248,610			10
10a	Therapy	25,466		8,370	33,836		33,836		33,836			10a
11	Activities	94,995	2,767	2,479	100,241		100,241	(1,722)	98,519			11
12	Social Services	113,765		2,626	116,391		116,391		116,391			12
13	Nurse Aide Training											13
14	Program Transportation			1,099	1,099		1,099		1,099			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,331,664	119,861	72,709	2,524,234		2,524,234	12,621	2,536,855			16
	C. General Administration											
17	Administrative	93,613		661,716	755,329		755,329	(642,410)	112,919			17
18	Directors Fees											18
19	Professional Services			205,761	205,761		205,761	83,757	289,518			19
20	Dues, Fees, Subscriptions & Promotions			111,193	111,193		111,193	(83,261)	27,932			20
21	Clerical & General Office Expenses	186,284	30,683	72,269	289,236		289,236	139,482	428,718			21
22	Employee Benefits & Payroll Taxes			697,100	697,100		697,100		697,100			22
23	Inservice Training & Education			9,006	9,006		9,006		9,006			23
24	Travel and Seminar			905	905		905	10,077	10,982			24
25	Other Admin. Staff Transportation			13,052	13,052		13,052		13,052			25
26	Insurance-Prop.Liab.Malpractice			176,949	176,949		176,949	47,043	223,992			26
27	Other (specify):*			54,633	54,633		54,633	(54,633)				27
28	**TOTAL General Administration**	279,897	30,683	2,002,584	2,313,164		2,313,164	(499,945)	1,813,219			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,270,905	537,313	2,314,034	6,122,252		6,122,252	(479,571)	5,642,681			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number ASPEN RIDGE CARE CENTRE #0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			61,785	61,785		61,785	229,282	291,067			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			495,085	495,085		495,085	175,204	670,289			32
33	Real Estate Taxes			(46,148)	(46,148)		(46,148)		(46,148)			33
34	Rent-Facility & Grounds			688,800	688,800		688,800	(669,994)	18,806			34
35	Rent-Equipment & Vehicles			29,804	29,804		29,804	8,675	38,479			35
36	Other (specify):* STORAGE			2,622	2,622		2,622		2,622			36
37	**TOTAL Ownership**			1,231,948	1,231,948		1,231,948	(256,833)	975,115			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		198,906	559,159	758,065		758,065		758,065			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			111,690	111,690		111,690		111,690			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		198,906	670,849	869,755		869,755		869,755			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,270,905	736,219	4,216,831	8,223,955		8,223,955	(736,404)	7,487,551			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(29,959)	30		9
10	Interest and Other Investment Income	(159)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,519)	2		13
14	Non-Care Related Interest	(225,569)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)		25		16
17	Non-Care Related Fees		20		17
18	Fines and Penalties	(1,795)	21		18
19	Entertainment		20		19
20	Contributions	(5,585)	20		20
21	Owner or Key-Man Insurance		22		21
22	Special Legal Fees & Legal Retainers	(1,972)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(54,633)	27		24
25	Fund Raising, Advertising and Promotional	(68,240)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(11,251)	20		28
29	Other-Attach Schedule SEE PAGE 5A	7,035			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (393,647)		$	30

OHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(342,757)	PG 6,6A	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (342,757)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (736,404)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

ASPEN RIDGE CARE CENTRE

ID# 0042481

Report Period Beginning: 01/01/2002

Ending: 12/31/2002

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	DEFERRED MAINTENANCE	$ 1,900	6	1
2	VACATION ACCRUAL	1,784	1	2
3	VACATION ACCRUAL	1,856	3	3
4	VACATION ACCRUAL	3,032	4	4
5	VACATION ACCRUAL	700	6	5
6	VACATION ACCRUAL	1,706	10	6
7	VACATION ACCRUAL	(1,722)	11	7
8	VACATION ACCRUAL	(2,221)	21	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	7,035		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	1,784	0	0	0	0	0	0	0	0	0	0	1,784	1
2	Food Purchase	(1,519)	0	0	0	0	0	0	0	0	0	0	(1,519)	2
3	Housekeeping	1,856	0	0	0	0	0	0	0	0	0	0	1,856	3
4	Laundry	3,032	0	0	0	0	0	0	0	0	0	0	3,032	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	2,600	0	0	0	0	0	0	0	0	0	0	2,600	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	7,753	0	0	0	0	0	0	0	0	0	0	7,753	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	1,706	12,637	0	0	0	0	0	0	0	0	0	14,343	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(1,722)	0	0	0	0	0	0	0	0	0	0	(1,722)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(16)	12,637	0	0	0	0	0	0	0	0	0	12,621	16
	C. General Administration													
17	Administrative	0	(642,410)	0	0	0	0	0	0	0	0	0	(642,410)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,972)	6,278	79,451	0	0	0	0	0	0	0	0	83,757	19
20	Fees, Subscriptions & Promotions	(85,076)	1,815	0	0	0	0	0	0	0	0	0	(83,261)	20
21	Clerical & General Office Expenses	(4,016)	143,198	300	0	0	0	0	0	0	0	0	139,482	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	10,077	0	0	0	0	0	0	0	0	0	10,077	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	5,870	41,173	0	0	0	0	0	0	0	0	47,043	26
27	Other (specify):*	(54,633)	0	0	0	0	0	0	0	0	0	0	(54,633)	27
28	**TOTAL General Administration**	(145,697)	(475,172)	120,924	0	0	0	0	0	0	0	0	(499,945)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(137,960)	(462,535)	120,924	0	0	0	0	0	0	0	0	(479,571)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number ASPEN RIDGE CARE CENTRE **#** 0042481 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(29,959)	6,861	252,380	0	0	0	0	0	0	0	0	229,282	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(225,728)	0	400,932	0	0	0	0	0	0	0	0	175,204	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	18,806	(688,800)	0	0	0	0	0	0	0	0	(669,994)	34
35	Rent-Equipment & Vehicles	0	8,675	0	0	0	0	0	0	0	0	0	8,675	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(255,687)	34,342	(35,488)	0	0	0	0	0	0	0	0	(256,833)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(393,647)	(428,193)	85,436	0	0	0	0	0	0	0	0	(736,404)	45

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SEE ATTACHED LIST OF OWNERS		SEE ATTACHED LIST OF RELATED		FRIST HEALTH CARE ASSOCIATES, LTD.		MANAGEMENT/
		NURSING HOMES		(DIVISION OF FHC ENTERPRISE, INC.)		CONSULTANT
					MORTON GROVE	
				ASPEN RIDGE MONROE STREET LLC		REAL ESTATE
					MORTON GROVE	

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	10	NURSING	$	FHC ENTERPRISES INC.		$ 12,637	$ 12,637	1
2	V	17	ADMINISTRATIVE	661,716	MR. BELLOWS OWNS 62.5% OF THIS FACILITY		19,306	(642,410)	2
3	V	19	PROFESSIONAL FEES		AND 100% OF FHC ENTERPRISES		6,278	6,278	3
4	V	20	DUES & SUBSCRIPTIONS		" "		1,815	1,815	4
5	V	21	CLERICAL		" "		143,198	143,198	5
6	V	24	TRAVEL		" "		10,077	10,077	6
7	V	26	INSURANCE		" "		5,870	5,870	7
8	V	30	DEPRECIATION		" "		6,861	6,861	8
9	V	34	RENT		" "		18,806	18,806	9
10	V	35	RENT-EQUIPMENT & VEH.		" "		8,675	8,675	10
11	V								11
12	V								12
13	V								13
14	Total			$ 661,716			$ 233,523	$ * (428,193)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	34	RENT	$ 688,800	ASPEN RIDGE MONROE STREET LLC		$	$ (688,800)	15
16	V	19	ACCOUNTING FEES		" "		6,500	6,500	16
17	V	19	LEGAL FEES		" "		2,373	2,373	17
18	V	19	OTHER PROFESSIONAL		" "		70,578	70,578	18
19	V	21	BANK CHARGES		" "				19
20	V	21	OFFICE EXPENSES		" "		300	300	20
21	V	26	MORTGAGE INSURANCE				41,173	41,173	21
22	V	30	DEPRECIATION - BLDG/IMPROV.				160,580	160,580	22
23	V	30	DEPRECIATION - EQPT				91,800	91,800	23
24	V	32	AMORTIZATION - MTG COST				2,562	2,562	24
25	V	32	INTEREST - MORTGAGE				301,473	301,473	25
26	V	32	INTEREST - OTHER				96,897	96,897	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 688,800			$ 774,236	$ * 85,436	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	RELATED PARTY - FHC ENTERPRISES INC.								$		1
2	SHAEL BELLOWS	MNGMT. CNSLT.	ADMIN.	62.5%	SEE ATTACHED	3.21	13.26	SALARY	19,306	17-7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 19,306		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: FHC ENTERPRISES INC.
Street Address: 8140 RIVER DRIVE
City / State / Zip Code: MORTON GROVE 60053
Phone Number: (847) 583-0100
Fax Number: (847) 583-8873

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10	NURSING	PATIENT DAYS	496,459	9	$ 95,479	$ 95,479	65,709	$ 12,637	1
2	17	ADMINISTRATIVE	PATIENT DAYS	496,459	9	145,864	145,864	65,709	19,306	2
3	19	PROFESSIOANL FEES	PATIENT DAYS	496,459	9	47,431		65,709	6,278	3
4	20	DUES AND SUBSCRIPTIONS	PATIENT DAYS	496,459	9	13,714		65,709	1,815	4
5	21	CLERICAL	PATIENT DAYS	496,459	9	190,601		65,709	25,228	5
6	21	CLERICAL	DIRECT COST	1	1	117,970	117,970	1	117,970	6
7	24	TRAVEL	PATIENT DAYS	496,459	9	76,130		65,709	10,077	7
8	26	INSURANCE	PATIENT DAYS	496,459	9	44,347		65,709	5,870	8
9	30	DEPRECIATION	PATIENT DAYS	496,459	9	51,835		65,709	6,861	9
10	34	RENT	PATIENT DAYS	496,459	9	142,084		65,709	18,806	10
11	35	RENT-EQUIPMENT & VEH.	PATIENT DAYS	496,459	9	65,539		65,709	8,675	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 990,994	$ 359,313		$ 233,523	25

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	RELATED PARTY - ASPEN RIDGE MONROE STREET, LLC.						$	$			$	1
2	AMERICAN NATIONAL BNK		X	MORTGAGE	VARIES	02/97	3,150,000	PAID OFF		PRIME +	88,695	2
3	GMAC		X	MORTGAGE	$46,016.00	07/02	7,480,000	7,457,241	07/2037	6.6600	212,778	3
4	LOAN COSTS		X				176,845	174,283			2,562	4
5												5
	Working Capital											
6	AMERICAN NATIONAL BNK		X	WORKING CAPITAL	VARIES		450,000	1,145,955	DEMAND	PRIME +	17,885	6
7	RELATED PARTIES	X		WORKING CAPITAL	VARIES		3,120,000	2,392,753	DEMAND	VARIES	348,528	7
8												8
9	TOTAL Facility Related				$46,016.00		$ 14,376,845	$ 11,170,232			$ 670,448	9
	B. Non-Facility Related*											
10	RELATED PARTIES	X		WORKING CAPITAL	VARIES		2,120,140	3,851,649	DEMAND	VARIES	225,569	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$ 2,120,140	$ 3,851,649			$ 225,569	14
15	TOTALS (line 9+line14)						$ 16,496,985	$ 15,021,881			$ 896,017	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2001 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 176,812	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 64,976	2
3. Under or (over) accrual (line 2 minus line 1).		$ (111,836)	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 65,688	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ (46,148)	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
1997		8
1998		9
1999		10
2000	43,338	11
2001	64,976	12

THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 101% OF THE PRIOR YEAR REAL ESTATE TAX BILL

THE PAYMENT ON LINE 2 APPLIES TO THE 2001 TAX BILL.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2001	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, [illegible]

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME ASPEN RIDGE CARE CENTRE COUNTY MACON

FACILITY IDPH LICENSE NUMBER 0042481

CONTACT PERSON REGARDING THIS REPORT BOB KAGDA

TELEPHONE (847) 675-3585 FAX #: (847) 675-5777

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2001

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	04-12-03-251-011	NURSING HOME	$ 129,952.00	$ 64,976.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 129,952.00	$ 64,976.00

B. **Real Estate Tax Cost Allocation**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services' X YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill whic is normally paid during 2002.

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 59,720 B. General Construction Type: Exterior BRICK Frame STEEL Number of Stories 5

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	NURSING HOME	90,679		$	1
2					2
3	TOTALS	90,679		$	3

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	204		1996		$ 4,059,452	$ 147,616	27.5	$ 147,616	$	$ 879,548	4
5			1997		14,949	544	27.5	544		2,966	5
6											6
7											7
8											8
	Improvement Type**										
9	RELATED PARTY - ASPEN RIDGE MONROE STREET, LLC										9
10	FIRE DOORS/ALUMINUM SCREENS			1997	3,609	131	27.5	131		721	10
11	LANDSCAPING			1997	16,142	587	27.5	587		3,228	11
12	OUTDOOR SIGNS			1997	8,110	295	27.5	295		1,512	12
13	KITCHEN REMODELING-FLOORING/CONCRETE FOOTINGS			1998	18,381	668	27.5	668		3,005	13
14	FENCE			1998	2,350	163	15	157	(6)	979	14
15	ASPHALT PAVEMENT			1998	7,491	519	15	499	(20)	2,371	15
16	PAVEMENT			1999	4,975	181	27.5	181		626	16
17	INSULATING UNIT			1999	6,991	254	27.5	254		879	17
18	WALLCOVERINGS/TILES/BLOCK WALLS/CARPET			1999	126,568	4,602	27.5	4,602		15,916	18
19	AWNINGS			1999	7,939	289	27.5	289		999	19
20	CHUTE DOOR, PAINTING & PREP ALL ROOMS/FLR TUB			2000	64,360	2,340	27.5	2,340		5,753	20
21	INSTALLATION OF ALL DRAPERIES FOR 4 FLOORS			2001	7,828	285	27.5	285		427	21
22	PAINT & PREP. ROOMS ON FLOORS 4 AND 5			2001	9,525	346	27.5	346		519	22
23	REPAIR HOLES, STRIP, SEAL CRACKS IN PARKING LOT			2001	5,950	216	27.5	216		324	23
24	INSTALL 41 INSULATING WINDOWS - RESIDENT ROOMS			2001	2,974	108	27.5	108		162	24
25	VCT FLOORING - DINING RM & MAIN CORRIDOR			2001	7,165	261	27.5	261		392	25
26	REPLACE ELEVATOR DOORS			2001	3,742	136	27.5	136		204	26
27	PATCH AND PREP WALLS AND PAINT ROOMS ON 2ND, 3RD										27
28	AND 5TH FLOORS, SECOND AND 4TH FLOOR CORRIDORS			2002	12,983	464	7	928	464	928	28
29	FIRE ALARM - ADD/RELOCATE SMOKE SENSORS			2002	6,027	137	27.5	137		137	29
30											30
31					ADJ TO SL	438			(438)		31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 4,397,511	$ 160,580		$ 160,580	$	$ 921,596	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 355,150	$ 49,894	$ 28,853	$ (21,041)	3-15YRS	$ 121,941	71
72	Current Year Purchases	59,451	11,891	2,973	(8,918)	3-15 YRS	2,973	72
73	Fully Depreciated Assets							73
74	RELATED PARTIES	971,759	98,661	98,661			513,551	74
75	TOTALS	$ 1,386,360	$ 160,446	$ 130,487	$ (29,959)		$ 638,465	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 5,783,871	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 321,026	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 291,067	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (29,959)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,560,061	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A - RELATED PARTY

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2003	$
13.	/2004	$
14.	/2005	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: $ 16,305 Description: SEE SCHEDULE ATTACHED
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	FACILITY USE	99 DODGE DURANGO	$ 295.13	$ 3,837	17
18	ADMINISTRATIVE	2001 LEXUS RX300	573.00	7,692	18
19	ADMINISTRATIVE	DODGE PICKUP TRUCK	281.46	1,970	19
20					20
21	TOTAL		$ 1,149.59	$ 13,499	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	$		$ 235,955	$		$ 235,955	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			42,720			42,720	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			280,484			280,484	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				145,746		145,746	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	X-RAY, LAB, RENTALS, I.V. THERAPY Other (specify):	39-2					53,160		53,160	13
14	TOTAL			$		$ 559,159	$ 198,906		$ 758,065	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2002

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2002 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 222,837	$ 385,564	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 42,235)	2,079,868	2,079,868	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	102,992	143,493	6
7	Other Prepaid Expenses	785,730	785,730	7
8	Accounts Receivable (owners or related parties)	99,846	88,581	8
9	Other(specify): ESCROW DEPOSITS	21,490	173,118	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,312,763	$ 3,656,354	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		726,241	13
14	Buildings, at Historical Cost		4,059,452	14
15	Leasehold Improvements, at Historical Cost		328,219	15
16	Equipment, at Historical Cost	394,690	1,312,690	16
17	Accumulated Depreciation (book methods)	(248,321)	(1,964,860)	17
18	Deferred Charges	2,376	161,909	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	51,208	476,991	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 199,953	$ 5,100,642	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,512,716	$ 8,756,996	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 193,194	$ 193,194	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	169,300	169,300	28
29	Short-Term Notes Payable	112,618	52,753	29
30	Accrued Salaries Payable	28,204	28,204	30
31	Accrued Taxes Payable (excluding real estate taxes)	8,864	8,864	31
32	Accrued Real Estate Taxes(Sch.IX-B)		65,688	32
33	Accrued Interest Payable	232,857	34,368	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 745,037	$ 552,371	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	8,487,604	2,295,955	39
40	Mortgage Payable		7,457,241	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 8,487,604	$ 9,753,196	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 9,232,641	$ 10,305,567	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (5,719,925)	$ (1,548,571)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,512,716	$ 8,756,996	48

***(See instructions.)**

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (5,793,474)	1
2	Restatements (describe):		2
3	ROUNDING ADJ.	3	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (5,793,471)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	73,546	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 73,546	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (5,719,925)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 8,293,876	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 8,293,876	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	159	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 159	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	VENDING COMMISSIONS	3,466	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 3,466	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,297,501	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,284,854	31
32	Health Care	2,524,234	32
33	General Administration	2,313,164	33
	B. Capital Expense		
34	Ownership	1,231,948	34
	C. Ancillary Expense		
35	Special Cost Centers	758,065	35
36	Provider Participation Fee	111,690	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,223,955	40
41	**Income before Income Taxes (line 30 minus line 40)****	73,546	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 73,546	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return?** NO **If not, please attach a reconciliation.**
TAX RETURN PREPARED ON CASH BASIS

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,475	1,686	$ 50,840	$ 30.15	1
2	Assistant Director of Nursing	2,579	2,685	60,526	22.54	2
3	Registered Nurses	3,312	3,484	80,768	23.18	3
4	Licensed Practical Nurses	51,953	55,491	903,451	16.28	4
5	Nurse Aides & Orderlies	99,887	105,243	977,471	9.29	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,997	2,142	25,466	11.89	8
9	Activity Director	1,917	2,036	28,947	14.22	9
10	Activity Assistants	7,681	8,056	66,048	8.20	10
11	Social Service Workers	6,888	7,476	113,765	15.22	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	1,976	2,096	28,203	13.46	14
15	Cook Helpers/Assistants	26,446	27,721	211,743	7.64	15
16	Dishwashers					16
17	Maintenance Workers	4,691	4,998	71,224	14.25	17
18	Housekeepers	24,001	25,891	253,625	9.80	18
19	Laundry	9,684	10,976	94,549	8.61	19
20	Administrator	2,038	2,245	93,613	41.70	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,897	11,418	186,284	16.31	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,202	2,240	24,382	10.88	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	259,624	275,884	$ 3,270,905 *	$ 11.86	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	220	$ 12,876	1-3	35
36	Medical Director	336	38,400	9-3	36
37	Medical Records Consultant	100	1,900	10-3	37
38	Nurse Consultant	202	7,009	10-3	38
39	Pharmacist Consultant	384	1,200	10-3	39
40	Physical Therapy Consultant		0	10a-3	40
41	Occupational Therapy Consultant		0	10a-3	41
42	Respiratory Therapy Consultant		0	10a-3	42
43	Speech Therapy Consultant		0	10a-3	43
44	Activity Consultant	4	2,479	11-3	44
45	Social Service Consultant	46	2,626	12-3	45
46	Other(specify) ALZHEIMERS	107	4,927	10-3	46
47	DENTAL	122	4,699	10-3	47
48					48
49	TOTAL (lines 35 - 48)	1,521	$ 76,116		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Nurse Aides			10-3	52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
LISA TRUDEAU	ADMIN		$ 93,613
			0
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 93,613

B. Administrative - Other

Description	Amount
FIRST HEALTH CARE - MANAGEMENT FEE	$ 661,716
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 661,716

C. Professional Services

Vendor/Payee	Type	Amount
		$
SEE SCHEDULE ATTACHED		205,761
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 205,761

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 60,867
Unemployment Compensation Insurance	55,342
FICA Taxes	250,652
Employee Health Insurance	312,138
Employee Meals	0
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	11,481
EMPLOYEE PHYSICAL EXAMS	6,620
PENSION/PROFIT SHARING PLANS	0
CHICAGO HEAD TAX	0
INSURANCE - EXECUTIVE LIFE	0
INSURANCE - EXECUTIVE LIFE VI 21	0
TOTAL (agree to Schedule V, line 22, col.8)	$ 697,100

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	8,174
Health Care Worker Background Check	2,196
(Indicate # of checks performed)	
MARKETING/ADV/PROMO	79,491
TRUST/FRANCHISE/CONTRIB/ETC	5,585
LICENSES & PERMITS	904
DUES & SUBSCRIPTIONS	14,843
MGMT CO ALLOCATION	1,815
TRUST/FRANCHISE/CONTRIB/ETC	(5,585)
Less: Public Relations Expense	(0)
Non-allowable advertising	(68,240)
Yellow page advertising	(11,251)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 27,932

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
TRAVEL	905
RELATED PARTY	10,077
Seminar Expense	
	0
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 10,982

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1	PAINT/DECORATING	1999	$ 9,491	3	$ 1,582	$ 3,164	$ 3,164	$ 1,581	$	$	$	$	$
2	PAINT/DECORATING	2000	3,437	3		572	1,146	1,146	573				
3	PAINT/DECORATING	2001	3,848	3			641	1,283	1,283	641			
4	PAINT/DECORATING	2002	2,533	3				423	844	844	422		
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 19,309		$ 1,582	$ 3,736	$ 4,951	$ 4,433	$ 2,700	$ 1,485	$ 422	$	$

Facility Name & ID Number ASPEN RIDGE CARE CENTRE # 0042481 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **YES**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **ILLINOIS HEALTHCARE ASSOC.-$11664**

(3) Did the nursing home make political contributions or payments to a political action organization? **YES** If YES, have these costs been properly adjusted out of the cost report? **YES**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **10 YR**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,927** Line **10-2**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? _____ YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

_____

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **111,690**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **NO** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **YES**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **N/A** Indicate the amount. $ _____

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $ _____
c. What percent of all travel expense relates to transportation of nurses and patients? **5%**
d. Have vehicle usage logs been maintained? **NO**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **NO**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **YES**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $ _____

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **YES**
Attach invoices and a summary of services for all architect and appraisal fees.

Facility Name & ID#: ASPEN RIDGE CARE CENTRE **#0042481** **Report Period Beginning: 01/01/2002** **Ending: 12/31/2002**

V.COST CENTER EXPENSES **PAGE 3 COLUMN 3 OTHER**

LINE		SCHED REF		TOTAL
1	**DIETARY**			
	DIETITIAN CONSULTANT	XVIII B 35-2	12,876	
	REPAIRS & MAINTENANCE		0	
			0	12,876
3	**HOUSEKEEPING**			
			0	
			0	0
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		599	
			0	599
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		54,263	
	ELECTRICITY		77,669	
	WATER		28,033	
	CABLE TV - LOBBY		6,612	
			0	166,577
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		10,616	
	PAINTING & DECORATING		2,533	
	BUILDING REPAIRS		0	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		8,543	
	ELEVATOR MAINTENANCE & REPAIR		8,290	
	OUTSIDE LABOR		662	
	EXTERMINATING SERVICE		7,370	
	FIRE SERVICE		5,198	
	DEFERRED MAINTENANCE		1,584	
			0	
			0	44,796
7	**OTHER**			
	SCAVENGER		13,893	
	SECURITY SERVICE		0	13,893
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	38,400	38,400

LINE		SCHED REF		TOTAL
10	**NURSING**			
	CONTRACT NURSING	XVIII C 53-2		
	LABORATORY & XRAY EXPENSE		0	
	PURCHASED SERVICES		0	
	PSYCHO-SOCIAL CONSULTANT	XVIII B __-2	0	
	RESTORATIVE NURSING CONSULTAN	XVIII B 38-2	0	
	MEDICAL RECORDS CONSULTANT	XVIII B 37-2	1,900	
	PHARMACY CONSULTANT	XVIII B 39-2	1,200	
	UTILIZATION REVIEW FEES	XVIII B __-2	0	
	PHYSICIANS	XVIII B __-2	0	
	PSYCHIATRIC	XVIII B __-2	0	
	RN CONSULTANT	XVIII B 38-2	7,009	
	ALZHEIMERS CONSULTANT	XVIII B 46-2	4,927	
	DENTAL	XVIII B 47-2	4,699	19,735
10a	**THERAPY**			
	PHYSICAL THERAPY SERVICES		4,669	
	SPEECH THERAPY SERVICES		0	
	OCCUPATIONAL THERAPY SERVICES		3,701	
	REHABILITATION CONSULTANT	XVIII B __-2	0	
	PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	0	
	OCCUPATIONAL THERAPY CONSULTA	XVIII B 41-2	0	
	RESPIRATORY THERAPY CONSULTAN	XVIII B 42-2	0	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	0	8,370
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	2,479	
			0	2,479
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES		0	
	SOCIAL REHABILITATION CONSULTAN	XVIII B 45-2	0	
	SOCIAL WORKER	XVIII B 45-2	2,626	
			0	2,626
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII	0	0

Facility Name & ID Number ASPEN RIDGE CARE CENTRE **#0042481** **Report Period Beginning: 01/01/2002** **Ending: 12/31/2002**

V.COST CENTER EXPENSES **PAGE 3 COLUMN 3 OTHER**

LINE		SCHED REF		TOTAL
14	**PROGRAM TRANSPORTATION**			
	PATIENT TRANSPORTATION		1,099	1,099
17	**ADMINISTRATIVE**			
	MANAGEMENT FEES	XIX B	661,716	661,716
18	**DIRECTORS FEES**		0	0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	17,537	
	ADMINISTRATIVE CONSULTANTS	XIX C	0	
	PROFESSIONAL FEES	XIX C	188,224	
			0	205,761
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	68,240	
	EMPLOYEE WANT ADS	XIX F	8,174	
	CONTRIBUTIONS	VI 20 XIX F	985	
	DUES & SUBSCRIPTIONS	XIX F	14,843	
	LICENSES & PERMITS	XIX F	904	
	PUBLIC RELATIONS-PATIENT RELATED	XIX F	0	
	ADVERTISING-YELLOW PAGES	VI 28 XIX F	11,251	
	TRUST FEES / FRANCHISE TAX / ETC	VI 17 XIX F	0	
	CONTRIBUTIONS - POLITICAL	VI 20 XIX F	4,600	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F	2,196	111,193
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		24,303	
	EQUIPMENT REPAIR & MAINTENANCE		5,264	
	OUTSIDE CLERICAL SERVICES		175	
	PENALTIES / OVERDRAFT CHARGES	VI 18	1,795	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		2,063	
	TELEPHONE		35,083	
	MESSENGER SERVICE		3,586	
			0	72,269

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	250,652	
	UNEMPLOYMENT COMPENSATION	XIX D	55,342	
	WORKERS COMPENSATION INSURANC	XIX D	60,867	
	HOSPITALIZATION INSURANCE	XIX D	312,138	
	EMPLOYEE BENEFITS - OTHER	XIX D	11,481	
	EMPLOYEE PHYSICAL EXAMS	XIX D	6,620	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	0	
	PENSION/PROFIT SHARING PLANS	XIX D	0	
	CHICAGO HEAD TAX	XIX D	0	697,100
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		9,006	9,006
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	0	
	TRAVEL	XIX G	905	
			0	
			0	905
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		13,052	13,052
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		176,949	176,949
27	**OTHER**			
	BAD DEBTS	VI 24	54,633	
			0	54,633

GRAND TOTAL COLUMN 3 OTHER 2,314,034

ASPEN RIDGE CARE CENTRE
EMPLOYEE MEAL RECLASSIFICATION
12/31/2002

TOTAL FOOD PURCHASE	264,150
LESS SALES TAX	(1,519)
NET FOOD	262,631
TOTAL PATIENT CENSUS	65,709
TIME 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	197127
ADD # EMPLOYEE MEALS/DAY	0
TIME # DAYS	365
TOTAL EMPLOYEE MEALS	0

PATIENT MEALS	197127
ADD EMPLOYEE MEALS	0
TOTAL MEALS/YEAR	197127
NET FOOD	262631
DIVIDE TOTAL MEALS/YEAR	197127
COST PER MEAL	1.33
TIME EMPLOYEE MEALS	0
EMPLOYEE MEAL RECLASSIFICATION	0

ASPEN RIDGE CARE CENTRE
RECONCILIATION OF COST REPORT TO FINANCIAL STATEMENTS
12/31/2002

INCOME PER F/S										8,273,940	
		NURSING	EMPL BENEFITS	PLANT	LAUNDRY	DIETARY	GENL/ADMIN	OTHER INC/EXP	CAPITAL		SALARIES
PER COST REPORT		2,524,234	697,100	623,253	111,661	549,940	1,616,064	111,690	1,231,948		3,270,905
ADJUSTMENTS:											
	EQUIPMENT RENTAL/AUTO LEASE	2,909		5,630			21,265		(29,804)		
	CABLE TV			(6,612)			6,612				
	CONTRACT NURSING										
	INTEREST INCOME							(159)			
	NET VENDING COMMISSIONS							(3,466)			
	EMPLOYEE PHYSICAL EXAMS		(6,620)				6,620				
	INSURANCE - EXECUTIVE LIFE		0				0				
	MANAGEMENT FEES						(661,716)		661,716		
	O2 INCOME/ RENT INSURANCE						(158,789)		158,789		
	BAD DEBTS						(54,633)	54,633			
	DISCOUNTS LOST							0			
	ANCILLARIES	758,065							0		
	SETTLEMENT INTEREST										
	RECLASSED SALARIES/REBILLED	(24,382)	0	0	0	0	24,382	0	0		1,846
	PROFIT SHARING	0	0	0	0	0	0	0	0		
	PRIOR EXPENSES	0	0	0	0	0	0	(19,936)	0		
	BENEFITS REBILLED	0	0	0	0	0	0	0	0		
	RENT/INTEREST	0	0	0	0	0	0	0	0		
	NURSE AID REIMB-STATE	0	0	0	0	0	0	0	0		
TOTAL COSTS		3,260,826	690,480	622,271	111,661	549,940	799,805	142,762	2,022,649	8,200,394	3,272,751
PER FINANCIAL STATEMENTS		3,260,826	690,480	622,271	111,661	549,940	799,805	142,762	2,022,649	73,546	3,272,751
NET INCOME (LOSS) BEFORE INCOME TAXES PER FINANCIAL STATEMENTS										73,546	

ASPEN RIDGE CARE CENTRE - COMPARISONS - 12/31/2002

	ref.	12/31/2002			12/31/2001			DIFF	12/31/2000		
CAPACITY DAYS		74,460			74460			0	74664		
CENSUS DAYS		65,709			66397			(688)	63467		
OCCUPANCY %		88.25%			89.17%				85.00%		
SALARIES											
TOTAL General Services	8-1	659,344	8.81%	10.03	655478	9.48%	9.87	3,866	543875	10.41%	8.57
Social Services	12-1	113,765	1.52%	1.73	95057	1.38%	1.43	18,708	80688	1.54%	1.27
TOTAL Health Care and Programs	16-1	2,331,664	31.14%	35.48	2295293	33.21%	34.57	36,371	1919851	36.75%	30.25
Clerical & General Office Expenses	21-1	186,284	2.49%	2.83	138967	2.01%	2.09	47,317	92787	1.78%	1.46
TOTAL General Administration	28-1	279,897	3.74%	4.26	238158	3.45%	3.59	41,739	184824	3.54%	2.91
TOTAL Operation Expense	29-1	3,270,905	43.68%	49.78	3188929	46.14%	48.03	81,976	2648550	50.70%	41.73
ADJUSTED TOTALS											
Food	2-8	262,631	3.51%	4.00	289319	4.19%	4.36	(26,688)	249909	4.78%	3.94
Heat and Other Utilities	5-8	166,577	2.22%	2.54	156956	2.27%	2.36	9,621	152377	2.92%	2.40
Maintenance	6-8	159,682	2.13%	2.43	180771	2.62%	2.72	(21,089)	143531	2.75%	2.26
TOTAL General Services	8-8	1,292,607	17.26%	19.67	1319866	19.10%	19.88	(27,259)	1155304	22.11%	18.20
Administrative	17-8	112,919	1.51%	1.72	217725	3.15%	3.28	(104,806)	113839	2.18%	1.79
Directors Fees	18-8	0	0.00%	0.00	0	0.00%	0.00	0	0	0.00%	0.00
Professional Services	19-8	289,518	3.87%	4.41	211408	3.06%	3.18	78,110	225773	4.32%	3.56
Fees, Subscriptions, Promotions	20-8	27,932	0.37%	0.43	40421	0.58%	0.61	(12,489)	24115	0.46%	0.38
License Fee-IDPA	Pg21	0	0.00%	0.00	0	0.00%	0.00	0	200	0.00%	0.00
License Fee-Other	Pg21	904	0.01%	0.01	908	0.01%	0.01	(4)	388	0.01%	0.01
Clerical & General Office Expenses	21-8	428,718	5.73%	6.52	376081	5.44%	5.66	52,637	293026	5.61%	4.62
Employee Benefits & Payroll Taxes	22-8	697,100	9.31%	10.61	645894	9.34%	9.73	51,206	435239	8.33%	6.86
Payroll Taxes	Pg21	305,994	4.09%	4.66	312476	4.52%	4.71	(6,482)	286700	5.49%	4.52
W/C Insurance	Pg21	60,867	0.81%	0.93	55912	0.81%	0.84	4,955	42779	0.82%	0.67
Health Insurance	Pg21	312,138	4.17%	4.75	235909	3.41%	3.55	76,229	81286	1.56%	1.28
Inservice Training & Education	23-8	9,006	0.12%	0.14	6868	0.10%	0.10	2,138	6886	0.13%	0.11
Travel and Seminar	24-8	10,982	0.15%	0.17	14441	0.21%	0.22	(3,459)	12600	0.24%	0.20
Other Admin. Staff Transportation	25-8	13,052	0.17%	0.20	13145	0.19%	0.20	(93)	5966	0.11%	0.09
Insurance-Prop.Liab.Malpractice	26-8	223,992	2.99%	3.41	146610	2.12%	2.21	77,382	93948	1.80%	1.48
Other (specify):*	27-8	0	0.00%	0.00	0	0.00%	0.00	0	0	0.00%	0.00
TOTAL General Administration	28-8	1,813,219	24.22%	27.59	1672593	24.20%	25.19	140,626	1211392	23.19%	19.09
TOTAL Operation Expense	29-8	5,642,681	75.36%	85.87	5543449	80.20%	83.49	99,232	4525384	86.62%	71.30
Real Estate Taxes	33-3	(46,148)	-0.62%	(0.70)	41550	0.60%	0.63	(87,698)	45600	0.87%	0.72
Real Estate Legal	Pg10	0	0.00%	0.00	0	0.00%	0.00	0	0	0.00%	0.00
GRAND TOTAL COST	45-8	7,487,551	100.00%	**113.95**	6912065	100.00%	**104.10**	575,486	5224119	100.00%	**82.31**
8-8 + (28-8 - 22-8) + 28-8*(8-1 + 28-1)/29-1		2608898.4	34.84%	**39.70**	2527564.4	36.57%	**38.07**	81,334	2051204.9	39.26%	**32.32**

ASPEN RIDGE CARE CENTRE - DIAGNOSTICS - 12/31/2002

This report reflects a 365-day year.
Page 3 Column 3 - Other is completely scheduled.
Total Salaries on Page 3 Line 29-1 = Page 20 Line 34-3.
Total Adj on Page 4 Line 45-7 = Page 5 Line 37.
Deferred maint. adj. on Page 5A Line 1 consists of 4433 from Page 22 and -2533 from Page 3 Line 6-3.
Ancillaries on Page 4 Line 39-6 = Page 16 Line 14-8.
Interest Expense on Page 4 Line 32-4 DOES NOT EQUAL Page 9 Line 15-10. Diff=-400932
Real estate tax expense on Page 4 Line 33-4 = Page 10 Line 7.
Real estate tax accrual on Page 10 Line 4 DOES NOT EQUAL Page 17 Line 32-1.
Depn expense on Page 4 Line 30-4 DOES NOT EQUAL Page 13 Line 82-2. Diff=-259241
Depreciation expense on Page 4 Line 30-8 = Page 13 Line 83-2.
Facility rent on Page 4 Line 34-4 DOES NOT EQUAL Page 14 Line 7-4.
Equipment rent on Page 4 Line 35-4 = Page 14 Line 16 + Line 21-4.
Nurse aide training on Page 3 Line 13-8 = Page 15 Line 9-4.
Total equity on Page 17 Line 47-1 = Page 18 Line 24-1.
Page 17 Assets = Liabilities & Capital.
Net income on Page 18 Line 7-1 = Page 19 Line 43-2.
Administrative Salaries on Page 3 Line 17-1 = Page 21-A.
Management fees on Page 3 Line 17-3 = Page 21-B.
Professional fees on Page 3 Line 19-3 = Page 21-C.
Employee benefits/Payroll taxes on Page 3 Line 22-8 = Page 21-D.
Dues, etc. on Page 3 Line 20-8 = Page 21-F.
Travel expenses on Page 3 Line 24-8 = Page 21-G.